



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
ARTHUR C. AND VIRGINIA L. REIMAN)

For Appellants: Arthur C. Reiman, in pro. per.

For Respondent: Crawford H. Thomas
Chief Counsel

Joseph W. Kegler
Supervising Counsel

O P I N I O N

This appeal is made pursuant to section 19059 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claim of Arthur C. and Virginia L. Reiman for refund of personal income tax to the extent of \$59.32 for the year 1963.

Personal income tax totalling \$294.77 was assessed and collected with respect to appellants' 1963 tax liability. Subsequently, in accordance with a federal audit report and its revision, the Franchise Tax Board concluded that appellants' total California tax liability was only \$88.80. That board refunded \$146.65 of the \$205.97 excess amount. However respondent determined initially that refund of the \$59.32 balance was barred by section 19053 of the Revenue and Taxation Code. Whether this determination was correct was the only issue presented by the instant appeal. Subsequent to the filing of the appeal, the Franchise Tax Board conceded that its partial denial of the refund claim was erroneous. Because the parties have not been able to submit a stipulation setting forth an agreed settlement and requesting the dismissal of this matter, they have requested that this board render a formal determination on basis of the written record.

Appeal of Arthur C. and Virginia L. Reiman

O R D E R

Pursuant to the views expressed in the opinion of the board on file ~~in this~~ proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to section 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of Arthur C. and Virginia L. Reiman for refund of personal income tax to the extent of \$59.32 for the year 1963, be and the same is hereby reversed.

Done at Sacramento, California, this 3rd day
of August, 1970, by the State Board of Equalization.

cramento, California, this 3rd day
by the State Board of Equalization.

Robert R. Bell, Chairman
John W. Lynch, Member
Byron R. Rogers, Member
Paul C. Green, Member
 , Member

ATTEST.: KA Neen, Secretary